

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Chapter 11
:
SPECTRUM ALLIANCE, LP :
:
Debtor. :
: Bankruptcy No. 17-14250

**DECLARATION OF STEPHEN W. WOUCH, CPA, CFF IN SUPPORT OF DEBTOR'S
APPLICATION TO EMPLOY WOUCH MALONEY & CO., LLP AS
ACCOUNTANTS TO THE DEBTOR PURSUANT TO 11 U.S.C. § 327
NUNC PRO TUNC TO THE APPLICATION DATE**

In accordance with Federal Rule of Bankruptcy Procedure 2014, I, Stephen W. Wouch,
CPA, CFF, hereby declare as follows:

1. I am a Partner in the Firm.
2. The Firm is located at 415 Sargon Way, Suite J, Horsham, Pennsylvania
19044.
3. The Firm has extensive experience in all facets of accounting and has
previously been engaged by entities that were in bankruptcy. The firm is well qualified to assist
the Debtor with the compilation of corporate tax returns for year ending December 31, 2017 and
other professional services identified in Paragraph 9 of the Application.
4. To the best of my knowledge, information and belief, neither I nor any
member of my firm have any connection with the Debtor, creditors or any other party in interest,
other than the representations made in Paragraph 11 of the Application.
5. Although the Firm performed services for the Debtor, as of the Petition
Date, the firm is not owed any money by the Debtor.

6. Additionally, to the best of my knowledge, information and belief, neither I nor any member of my firm, holds any interest adverse to the Debtor which would disqualify the Firm from representing the Debtor, and said accounting firm is a disinterested person as that term is defined in 11 U.S.C. § 101(1).

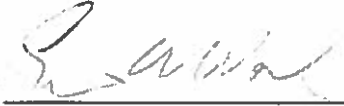
7. The Firm has not received a Pre-Petition Retainer.

8. In addition, the professionals at the Firm who are most likely to work on the Debtor's file and their compensation rates are as follows:

a. Stephen W. Wouch \$330 per hour
John F. Maloney \$330 per hour
Stephen Slade \$240 per hour
Jeffrey Helphrey \$240 per hour
Theodore Allavena \$175 per hour
Other professional staff \$150-\$305 per hour depending on level
required.

I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information and belief.

Dated: 6/5/, 2017

WOUCH MALONEY & CO., LLP
By: 
Stephen W. Wouch, CPA, CFF